



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 11, 2017

Via E-mail

James R. Ficarro
Chief Operating Officer
Newmark Group, Inc.
125 Park Avenue
New York, NY 10017

**Re: Newmark Group, Inc.
Registration Statement on Form S-1
Response dated December 8, 2017
File No. 333-221078**

Dear Mr. Ficarro:

We have reviewed your response and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 8, 2017 letter.

Unaudited Pro Forma Condensed Combined Financial Data

Notes to unaudited pro forma condensed combined financial statements

(B) Separation of Partnership Interests, page 81

1. We note your response to comment 1. Please expand your footnote disclosure to describe in greater detail the terms associated with the redemption features for your redeemable partnership interests to support your accounting.

James R. Ficarro
Newmark Group, Inc.
December 11, 2017
Page 2

You may contact Suying Li at (202) 551-3335 or Rufus Decker at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Jonathan Burr at (202) 551-5833 or James Lopez at (202) 551-3536 with any other questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds
Assistant Director
Office of Beverages, Apparel, and
Mining

cc: Stephen M. Merkel
BGC Partners, Inc.

David K. Lam
Wachtell, Lipton, Rosen & Katz